IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:-

THE HONOURABLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

WEDNESDAY, THE 20TH JUNE 2007 / 30TH JYAISHTA 1929

W.A.No.1438 of 2007

AGAINST THE JUDGEMENT IN W.P.(C).NO.15974/2007(B) DATED 28/05/2007
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APPELLANT: PETITIONER:-

M/S. ARVIND BRANDS LTD.,
CHITTOOR ROAD, ERNAKULAM, KOCHI-18,
REPRESENTED BY ABILASH M.T., ACCOUNTS MANAGER.

BY ADV. SRI.ARIKKAT VIJAYAN MENON
SRI.HARISANKAR V. MENON.

RESPONDENTS: RESPONDENTS:-
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1. ASST.COMMISSIONER OF COMMERCIAL TAXES (ASSMT),
   SPECIAL CIRCLE-1, ERNAKULAM.

2. DEPUTY COMMISSIONER OF COMMERCIAL TAXES (APPEALS),
   ERNAKULAM.

3. INSPECTING ASST.COMMISSIONER,
   DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM.

BY SPECIAL GOVERNMENT PLEADER (TAXES) SRI.V.V.ASHOKAN.

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 20/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:-

H.L.Dattu,C.J. & K.T.Sankaran,J.

W.A.No.1438 of 2007

Dated, this the 20th day of June, 2007

JUDGMENT

H.L.Dattu,C.J.

Sri.V.V.Ashokan, learned Government Pleader (Taxes) is directed to take notice for the respondents and he is permitted to file his memo of appearance in four weeks' time from today.

2. The correctness or otherwise of the orders passed by the learned Single Judge in W.P.(C).No.15974 of 2007 dated 28.05.2007 is the subject matter of this Writ Appeal.

3. At the time of hearing of this appeal, the learned counsel appearing for the appellant would submit that the appellant shall deposit a sum of Rs.72,00,000/- (Rupees seventy two lakhs only) within six weeks from today. Further, it is stated that after such deposit, the appellate authority may be directed to dispose of the appeal as early as possible.

4. The request of the appellant, in our opinion, appears to be very reasonable. Further, if the request is granted, no prejudice will be caused to the respondents. Therefore, the following:

Order

(i) The appeal is disposed of.

(ii) The appellant shall deposit a sum of Rs.72,00,000/- (Rupees seventy two lakhs only) within six weeks time from today.

(iii) If such deposit is made within the time granted, the appellate authority is directed to dispose of the appeal on merits as early as possible, at any rate, within two months from the date of such deposit.

(iv) If for any reason the appellant fails to comply with the orders and directions issued by this Court, the assessing authority is at liberty to recover the entire dues for all assesssment years without reference to this Court.

Ordered accordingly.

H.L.Dattu
Chief Justice

K.T.Sankaran
Judge

vku/-